

# Special District Uniform Accounting and Reporting Procedures (SPD) manual

## 2024 Publication Plan

### 2024 SPD Plan Highlights

- 1) Create a publication timeline and establish task milestones—publication goal: May 2024 (Tentative).
- 2) Review the feedback spreadsheets from vetting partners (SPD P&I) for SPD manual and incorporate applicable comments/edits that were not included in the 2023 edition of the SPD manual.
- 3) Confirm that all legislative references are properly cited per SCO Style Guide.
- 4) Identify potential examples in the SPD manuals that could be eliminated or updated.
- 5) Update SPD manual to be consistent with new laws/statutes and GASB codification (statements, implementation guides, tech bulletins, etc.). Currently this would include performing the following tasks:
  - Update Appendix A, *Upcoming Changes* with summaries, if needed.
  - Replace GASB statement references with codification references where applicable—if the following statements have been codified:
    - GASB Statement 94, Public-Private and Public-Public Partnerships and Availability Arrangements
    - GASB Statement 96, Subscription-Based Information Technology Arrangements
    - GASB Statement 99, Omnibus 2022
    - GASB Statement 100, Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62
    - GASB Statement 101, Compensated Absences
- 6) Check other state guidance/publications links in Appendix C to avoid potential overlaps, gaps, inconsistencies, and confirm SCO scope of authority:
  - State Administrative Manual (SAM)
  - Uniform Codes Manual (UCM)
  - Board of Equalization (BOE)
  - Financial Transaction Report (FTR's) instructions
  - State Controller's Office - Division of Audits